



# TaxNewsFlash

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## Final regulations for opportunity zones are released to Federal Register

The U.S. Treasury Department and IRS this afternoon released for publication in the Federal Register final regulations (T.D. 9889) under section 1400Z-2, regarding rules for investments in opportunity zones.

Read the [final regulations](#) [PDF 831 KB] (136 pages)—this is the version of the regulations released this afternoon and published in the Federal Register on January 13, 2020.

Read [TaxNewsFlash](#) providing initial impressions and observations about the opportunity zone regulations (this report of initial impressions is based on a version of the regulations released in advance by the IRS on December 19, 2019).

### Advance version of final regulations

The IRS and Treasury on December 19, 2019, released a version of these final regulations and posted that version of the regulations on the IRS website. The December 19 version of the final regulations included the following statement:

*This document will be submitted to the Office of the Federal Register (OFR) for publication. The version of the final rule released today may vary slightly from the published document if minor editorial changes are made during the OFR review process. The document published in the Federal Register will be the official document.*

Read a [computer-generated document \(final regulations\)](#) [PDF 1.4 MB] that compares the version of the final regulations submitted today to the Federal Register against the version previously released by the IRS on December 19, 2019. This is an unofficial document produced by KPMG that is intended to show what changes, if any, have been made to the final regulations prior to release to the Federal Register for publication. This document has not been reviewed for accuracy.

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